

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Saline County**

Unit Code: **082/000/00**

County: **SALINE**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$11,218,481

Equalized Assessed Valuation:

\$179,246,093

Population:

26,325

Employees:

Full Time:

130

Part Time:

Salaries Paid:

\$3,489,654

Blended Component Units

Number Submitted = 1

911

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,768,674	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$295	\$327	\$294
Revenue Collected During FY 07:	\$11,291,166	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$10,711,793	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$429	\$454	\$445
Per Capita Expenditures:	\$407	\$425	\$412
Revenues over (under) Expenditures:	\$579,373	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	77.93%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,348,047	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$317	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,528,932	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,186,821	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Sangamon County

Unit Code: 083/000/00

County: SANGAMON

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$94,721,678

Equalized Assessed Valuation:

\$3,396,710,750

Population:

188,951

Employees:

Full Time:

829

Part Time:

32

Salaries Paid:

\$32,868,415

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$14,099,255	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$75	\$327	\$294
Revenue Collected During FY 07:	\$77,996,798	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$74,789,598	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$413	\$454	\$445
Per Capita Expenditures:	\$396	\$425	\$412
Revenues over (under) Expenditures:	\$3,207,200	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	25.36%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$18,963,862	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$100	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$15,846,612	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,264,541	\$7,113,292	\$1,246,411
Per Capita Debt:	\$38	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Schuyler County

Unit Code: 084/000/00

County: SCHUYLER

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,996,048

Equalized Assessed Valuation:

\$74,377,940

Population:

7,200

Employees:

Full Time:

40

Part Time:

5

Salaries Paid:

\$1,540,533

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,417,917	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$475	\$961	\$475
Revenue Collected During FY 07:	\$3,424,271	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$3,537,729	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$476	\$966	\$567
Per Capita Expenditures:	\$491	\$918	\$557
Revenues over (under) Expenditures:	-\$113,458	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	93.41%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,304,459	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$459	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,502,860	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$801,599	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$29,518	\$120,916	\$29,518
Per Capita Debt:	\$4	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Scott County**

Unit Code: **085/000/00**

County: **SCOTT**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,864,269

Equalized Assessed Valuation:

\$50,434,433

Population:

5,644

Employees:

Full Time:

70

Part Time:

28

Salaries Paid:

\$2,253,041

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,285,588	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$759	\$961	\$475
Revenue Collected During FY 07:	\$3,012,981	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$2,465,610	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$534	\$966	\$567
Per Capita Expenditures:	\$437	\$918	\$557
Revenues over (under) Expenditures:	\$547,371	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	197.57%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$4,871,392	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$863	\$1,056	\$513

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,778,716	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$1,092,676	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$77,324	\$120,916	\$29,518
Per Capita Debt:	\$14	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$621,067	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$110	\$52	\$
Revenue Collected During FY 07:	\$2,390,635	\$334,423	\$
Expenditures During FY 07:	\$2,495,468	\$335,409	\$
Per Capita Revenue:	\$424	\$100	\$
Per Capita Expenditures:	\$442	\$102	\$
Operating Income (loss):	-\$104,833	-\$986	\$
Ratio of Retained Earnings to Expenditures:	21.20%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$529,086	\$159,604	\$
Per Capita Ending Retained Earnings:	\$94	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Shelby County**

Unit Code: **086/000/00**

County: **SHELBY**

Fiscal Year End:

8/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,370,429

Equalized Assessed Valuation:

\$256,432,709

Population:

22,893

Employees:

Full Time:

77

Part Time:

6

Salaries Paid:

\$3,093,423

Blended Component Units

Number Submitted = 1

Airport

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,148,304	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$312	\$327	\$294
Revenue Collected During FY 07:	\$8,010,047	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,408,025	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$350	\$454	\$445
Per Capita Expenditures:	\$324	\$425	\$412
Revenues over (under) Expenditures:	\$602,022	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	96.65%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,159,580	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$313	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$331,534	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,191,186	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$121,974	\$7,113,292	\$1,246,411
Per Capita Debt:	\$5	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: St. Clair County

Unit Code: 088/000/00

County: ST. CLAIR

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$234,731,538

Equalized Assessed Valuation:

\$3,500,738,642

Population:

261,941

Employees:

Full Time:

876

Part Time:

184

Salaries Paid:

\$37,103,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$149,164,993	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$569	\$327	\$294
Revenue Collected During FY 07:	\$98,156,722	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$82,804,954	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$375	\$454	\$445
Per Capita Expenditures:	\$316	\$425	\$412
Revenues over (under) Expenditures:	\$15,351,768	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	170.33%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$141,043,181	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$538	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$87,635,649	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$79,347,103	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$120,630,483	\$7,113,292	\$1,246,411
Per Capita Debt:	\$461	\$97	\$39
General Obligation Debt over EAV:	0.42%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$117,296,987	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$448	\$30	\$
Revenue Collected During FY 07:	\$4,479,456	\$2,146,394	\$
Expenditures During FY 07:	\$15,460,826	\$2,166,648	\$
Per Capita Revenue:	\$17	\$39	\$
Per Capita Expenditures:	\$59	\$36	\$
Operating Income (loss):	-\$10,981,370	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	731.99%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$113,171,350	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$432	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Stark County

Unit Code: 087/000/00

County: STARK

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,351,405

Equalized Assessed Valuation:

\$85,046,383

Population:

6,332

Employees:

Full Time:

28

Part Time:

10

Salaries Paid:

\$1,046,374

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$891,150	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$141	\$961	\$475
Revenue Collected During FY 07:	\$2,672,544	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$2,484,690	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$422	\$966	\$567
Per Capita Expenditures:	\$392	\$918	\$557
Revenues over (under) Expenditures:	\$187,854	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	46.74%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$1,161,303	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$183	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$570,181	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$591,122	\$2,019,821	\$2,219,515

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$120,916	\$29,518
Per Capita Debt:	\$	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Stephenson County**

Unit Code: **089/000/00** County: **STEPHENSON**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,188,549**

Equalized Assessed Valuation: **\$612,900,702**

Population: **48,979**

Employees:

Full Time: **260**

Part Time: **70**

Salaries Paid: **\$11,444,689**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,982,182	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$143	\$327	\$294
Revenue Collected During FY 07:	\$24,161,605	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$24,218,401	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$493	\$454	\$445
Per Capita Expenditures:	\$494	\$425	\$412
Revenues over (under) Expenditures:	-\$56,796	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	28.88%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$6,995,386	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$143	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$387,949	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$8,155,956	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$14,614,316	\$7,113,292	\$1,246,411
Per Capita Debt:	\$298	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$306,248	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$6	\$30	\$
Revenue Collected During FY 07:	\$6,872,135	\$2,146,394	\$
Expenditures During FY 07:	\$6,822,428	\$2,166,648	\$
Per Capita Revenue:	\$140	\$39	\$
Per Capita Expenditures:	\$139	\$36	\$
Operating Income (loss):	\$49,707	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	5.22%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$355,955	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$7	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Tazewell County

Unit Code: 090/000/00

County: TAZEWEILL

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$51,161,034

Equalized Assessed Valuation:

\$2,043,020,526

Population:

131,154

Employees:

Full Time:

360

Part Time:

30

Salaries Paid:

\$16,810,712

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$33,347,488	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$254	\$327	\$294
Revenue Collected During FY 07:	\$41,790,799	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$37,620,423	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$319	\$454	\$445
Per Capita Expenditures:	\$287	\$425	\$412
Revenues over (under) Expenditures:	\$4,170,376	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	99.73%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$37,517,864	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$286	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,311,189	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$37,983,067	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,906,880	\$7,113,292	\$1,246,411
Per Capita Debt:	\$91	\$97	\$39
General Obligation Debt over EAV:	0.55%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$